

P. NO. 223/152/2023/1A-1  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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North Block, the 01<sup>st</sup> March, 2024

**Order under section 119 of the Income-tax Act, 1961**

**Subject: Processing of returns of income validly filed electronically with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.**

It has been brought to the notice of the Central Board of Direct Taxes ('Board') that due to certain technical issues or for other reasons not attributable to the assessee concerned, several returns for assessment year (AY) **2021-22**, which were otherwise filed validly under section 139 or 142 or 119 of the Income tax Act, 1961 ('Act') could not be processed under sub-section (1) of section 143 of the Act. Consequently, intimation regarding processing of such returns could not be sent within the timeframe prescribed under sub-section (1) of section 143 of the Act. This has led to a situation where the taxpayers are unable to get their legitimate refund in accordance with provisions of the Act, although the delay is not attributable to them.

2. The matter has been considered by Board. To mitigate genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its powers under section 119 of the Act, hereby relaxes the time-frame prescribed in second proviso to sub-section (1) of section 143 and directs that all **returns of income validly filed electronically for AY 2021-22 with refund claims**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, subject to the exceptions mentioned in para 4 below, can be processed now with prior administrative approval of Pr.CCIT/CCIT concerned. The intimation of such processing under sub-section (1) of section 143 of the Act can be sent to the assessee concerned by **30.04.2024**.


3. All subsequent effects under the Act including issue of refund shall also follow as per the prescribed procedures. To ensure adequate safeguards, it has been decided that once administrative approval is accorded by the Pr.CCIT/CCIT, the Pr.CIT/CIT concerned would make a reference to the DGIT (Systems) to provide necessary enablement to the Assessing Officer on a case to case basis. The progress of disposal of such cases shall be monitored by the Pr.CIT/CIT concerned.

4. The relaxation accorded above **shall not be applicable** to the following returns:

- a) returns selected in scrutiny;
- b) returns remaining unprocessed, where either demand is shown as payable in the return or is likely to arise after processing it;
- c) returns remaining unprocessed for any reason attributable to the assessee.


5. This may be brought to the notice of all for necessary compliance.

6. Hindi version to follow.

  
(Dr. Castro Jayaprakash.T)  
Under Secretary to Govt. of India

**Copy for information to:**

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr.CCIT/DsGIT
- iii. DGIT(Systems),Delhi & DGIT (Systems),Bengaluru with request for further necessary action in the matter
- iv. ADG (TPS)-1 and ADG(TPS)-2
- ✓ v. ADG(Systems)-4 with request for uploading on department's official website
- vi. JCIT, Database Cell for uploading on IRS Officers website
- vii. Guard file.

  
(Dr. Castro Jayaprakash.T)  
Under Secretary to Govt. of India